

THE LIBRARY ASSISTANT

THE OFFICIAL JOURNAL OF THE ASSOCIATION
OF ASSISTANT LIBRARIANS

(Section of the Library
Association)

Hon. Editor: Frank M. Gardner

Willesden Public Libraries



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EDITORIAL

THE programme of meetings for next session will be printed in full in the October ASSISTANT. It will include a series of three discussions on "The Library and the community" and three joint meetings with the London and Home Counties Branch. The first meeting—the inaugural—will be held at the London School of Economics on Wednesday, 11th October, 1933, at 7 p.m.

We are pleased to be able to announce that the late pilot of this ship has climbed up the other side and installed himself in the engine-room as author of *Valuations*. All reports, bulletins, and other municipal library publicity should be sent direct in future to Mr. T. E. Callander, Avenue House, East End Road, Finchley, N.3.

We are also pleased to be able to announce that county material will in future be taken over by Mr. B. Oliph Smith, who is well known to THE LIBRARY ASSISTANT readers as the author of *What the counties are doing*. County librarians should send their material direct to Mr. Oliph Smith, Middlesex County Library, Hanworth Road, Hounslow, Middlesex. As far as possible, *Valuations* and *What the counties are doing* will appear in future in alternate numbers of THE LIBRARY ASSISTANT.

The changes in THE LIBRARY ASSISTANT under a new régime will, we hope, be few. It will continue to provide a forum for the youth of the profession, it will continue to be a thorn in the sides of those (happily decreasing) people who think that a new idea is necessarily a wrong one, and it will continue to aid, as far as possible, in the literary and technical training of assistants. Articles by people who have ideas and know how to express them will always be welcome, and correspondence from people who disagree with those ideas will be equally welcome.

Library co-operation, so recently transformed into a fact from being merely a pleasing fancy, is increasingly engaging the attention of the library profession—perhaps because the pleasing fancy is not turning out to be quite so pleasing a fact. The Annual Report, for instance, of the West Midlands Library Bureau, despite its optimistic tone, makes rather disquieting reading.

These are the facts and figures one gathers. Loans during the year totalled 3,410, being 94 per cent. of requests received and an increase of 14.23 per cent. on the previous year. Considering that the books loaned are purely of a technical

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or special nature, that figure is good. It is when one considers how these loans are apportioned that one begins to wonder a little. Birmingham Public Library supplied 2,776 of the requests; the N.C.L. and its outliers another 470; Birmingham University, 124. The total number of libraries in the scheme is 50. So that 48 of these libraries supplied between them 40 books.

It will be seen that Birmingham is making a lot of sacrifices in order to make the scheme a success. That, of course, is nobody's business. Birmingham knows well enough what it is doing, and in venturing to say that not all large libraries would be prepared to place their bookstocks at the disposal of a county, one is only emphasizing Birmingham's unselfishness. One is more concerned about the part the smaller libraries play in the scheme. Forty-eight libraries lend 40 books. Forty books! One notes that well, and then tries to read without surprise that one of the main tasks of the Bureau is the compilation and maintenance of a Union Catalogue. Union Catalogue, forsooth! Is the Bureau aware of the existence of a telephone system in this country?

It was a complaint of Mr. Direck's that the English had never understood card-indexing. He would, we think, change his mind on meeting an English librarian. We love indexing with an everlasting and abiding joy. We understand it from A to Z. Only an English librarian would dream of compiling a large catalogue only to be used successfully 40 times a year.

Really, it is farcical. The Regional Bureau would do well to interview the Post Office authorities; and the Carnegie Trust, which stands in the position of benevolent uncle to all regional schemes, would be well advised to reconsider the endowment of Union Catalogues. Grants instead for the formation of nucleus regional libraries would do much to lighten a wholly unjustified burden on our larger provincial libraries, and would also, we think, make co-operation a brighter prospect.

COUNTY LIBRARY FINANCE WITH PARTICULAR REFERENCE TO DIFFERENTIAL OR SPECIAL RATING

By ETHEL F. WRAGG

ALL financial activities relating to Local Government date back to the sections of the Acts relating to expenditure on that particular service. The 1919 Public Libraries Act, which is the Act giving County Councils power to become a Library Authority, has the following sections relating to money:

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Section 1, subsection 3, which states :

Where the Public Libraries Acts have been adopted by the council of a county, the council may borrow for the purposes of those Acts as for the purposes of the Local Government Act, 1888.

Provided that money borrowed for the purposes of those Acts shall not be reckoned as part of the total debt of the county for the purposes of subsection (2) of section sixty-nine of the Local Government Act, 1888, and that sixty years shall be substituted for thirty years in subsection (5) of the said section sixty-nine as the maximum period within which money borrowed for the purposes of those Acts is to be repaid.

N.B.—County Councils seem disinclined even to consider sixty years for repayment of the loan.

Section 4, subsection 1, which takes away the rate limitation and reads :

Section two of the Public Libraries Act, 1892 (which imposes limitations on the amount of the rate which may be levied for the purposes of the Act), shall cease to have effect, and, where the expenses incurred by any library authority for the purposes of the Public Libraries Acts during the financial year current at the commencement of this Act exceed the amount produced by the maximum rate which the Authority have power to levy for the purposes of those Acts, no part of those expenses shall be open to objection on the audit of the accounts of the Authority on the ground that the statutory limitation on expenditure has been exceeded, if and in so far as the expenses were in the opinion of the Ministry of Health reasonably incurred.

Section 4, subsection 1, para. (2), which is important, and can have disastrous results. This reads :

Provided that, if the library authority of any library district, either at the time when the Public Libraries Acts are adopted for the district or at any subsequent time, by resolution declare that the rate to be levied for the purposes of those Acts in the district or any specified portion of the district in any one financial year shall not exceed such sum in the pound as may be specified, the power to raise a rate for the purpose of those Acts in that district shall be limited accordingly, and any such resolution shall not be rescinded until the expiration of twelve months from the date on which it was passed.

N.B.—It is possible that whilst making arrangements for the development of a particular area the Committee may decide that a limit such as a 1*d.* in the £ be put upon the special rate to be levied over the area concerned. In some areas the yield from a 1*d.* rate is infinitesimal, and even where the yield is a fair average the limitation thus set would leave very little margin after the capital expenditure had been met for current expenditures such as salaries and wages.

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Section 4, subsection 2, relates to the levy of special rates, and is :

Any expenses incurred by the council of a county under the Public Libraries Acts shall be defrayed out of the county fund, and the council may, if they think fit, after giving reasonable notice to the overseers of the parish or parishes concerned, and in the case of an area situate within a borough including a metropolitan borough or urban district after consultation with the council of the borough or urban district, charge any expenses incurred by them under those Acts on any parish or parishes which in the opinion of the council of the county are served by any institution which has been provided or is being maintained by that council under those Acts.

Provided that the council of a county shall not charge any expenses so incurred on any parish or parishes within an existing library district without the concurrence of the library authority of that district.

Section 4, subsection 3, which provides for the audit of accounts. This meant that in common with Urban District Councils, Rural District Councils, and the grant-aided services of Boroughs and County Boroughs, the accounts of the County Council are subject to the scrutiny of the District Auditor.

The County Public Library Administrative Area consists of all the geographical area of the county other than County Boroughs, except for the areas of those Councils which had, prior to December 1919, adopted the Public Libraries Acts ; so that included in a County Library Area are Parish Meetings, Parish Councils, Urban District Councils, and non-County Borough Councils.

From reading the 1919 Public Library Act we learn that the two possible sources of income are : (a) general flat rate, and (b) additional rates levied on local areas in accordance with Section 4, subsection (2). Throughout this article the terms flat rate and general rate are synonymous, as also are the terms differential and special rate.

The permissive nature of the Act with regard to Special Rating on a local area must always be borne in mind. The Act does not demand that in the counties other than those that include Metropolitan Boroughs and Urban Districts the local councils should be consulted with regard to the levying of additional rates. In addition to the two obvious sources from the Acts, the other sources of income are : (a) from the imposition of fines upon the borrowers of overdue books ; (b) sums claimed for lost and damaged books ; (c) the loan of books to other authorities, i.e. to other library authorities, and possibly the Education Authority for the exclusive use of school-children. Where books are loaned at a charge to the Education Authority a proportion of the expenditure comes from central grant, so that the Board of Education in this way indirectly contributes to the Public Library Book Fund ; and (d) the last source of income, from grants or donations.

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The grants uppermost in the minds of library workers are those from the Carnegie United Kingdom Trustees, but other grants are also received. The Education Committee often makes a grant towards the Public Library Book Estimate for books to meet a particular demand, such as a reference library for teachers and sets of books for use in Adult Classes. Donations of a much lesser degree, such as 10s. or 2s. 6d., from a grateful reader are sometimes received, and have to be accounted for in the year's finance and duly reported to the Committee.

The sources, with the conditions governing those sources, of the library's income control the nature of the expenditure and the records kept of the expenditure as also the records of the income.

RECORDS OF INCOME

The levying of the rate, general or special, is not the librarian's work, nor is the keeping of the records with regard to the procuring of the money. This devolves upon the Treasurer, who, if he is not working under the difficulty of a general rate limitation of so much in the £ for the whole county, at the beginning of the scheme levies a rate to yield a working balance. This gives him actual money in hand to meet bills falling due before the rates for the first half of the year have been collected. It is only necessary to secure a working balance once. In following years a rate is levied of sufficient extent to meet the estimated expenditure. Neither is the keeping of the records of money obtained from fines at the various centres necessarily the work of the librarian. In at least one county the fine records are sent direct to the Treasurer, who is directly responsible for the issue of fine receipts and the collection of all moneys obtained from fines at the centres. But the librarian must collect together and forward to the Treasurer records of all moneys to be collected in respect of the loan of books, lost or damaged books, and in respect of grants.

Loan of Books.—For each authority to which books are loaned a detailed statement giving the following items should be passed forward to the Treasurer every year in March. The items are (a) the terms of the loan, *i.e.* the charge per 100 volumes; (b) the number of books loaned; (c) the period of the loan, *i.e.* for the whole or part of the year; (d) the amount to be collected in respect of the loan, and (e) the charges, if any, for transport. Some of the library authorities borrowing books will possibly make their own arrangements for transport. In the same way an account should be made out to the Education authority, giving similar details for books loaned on agreed terms to that authority. These accounts should also include the cost of replacement of any books lost whilst on loan.

Lost and Damaged Books.—The sums of money claimed for books lost or damaged by borrowers should be acquired through the medium of an official account. This is usually issued by the Treasurer. The auditor, through the

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Treasurer, requires that these accounts should be issued direct to the borrower responsible for the loss or damage, and not to the librarian in charge of the centre from which the book was issued. All correspondence in connection with the loss should be conducted from the library headquarters, but the issue of the account and the collection of the money is not necessarily the work of the librarian.

Grants.—As presumably all correspondence with regard to grants to the library funds will take place between the Education Officer and the donor, the Treasurer should be notified of the expected gift, with any relevant details or conditions governing the grant. It will save many complications if the donor is asked to make his cheque payable to the County Treasurer.

Having collected together a record of the amount of money to be available during the financial year both from the Treasurer and your own records, the budget estimates must be made out for the next financial year. In reality the Treasurer does not say what sum will be available from the rates, but levies a rate commensurable with the amount approved in the budget estimates both for special and flat rates. In making out the estimates it cannot be assumed that because you estimate that £500 will be received from the loan of books to other library authorities or schools, that if £3,000 is approved for book expenditure you will be able to spend £3,500 because, in addition to the income from the rate, there is an income of £500 from the loan of books. Unless a special effort is made when presenting the estimates, for a higher sum for expenditure in view of the estimated income from fines, loans of books, or any other sources, this income will simply be utilized in relief of the rate. It is therefore necessary, in framing the estimate, to take into consideration the drain upon the book stock of these loans to other authorities, and to estimate a higher book expenditure than usual.

Estimates should be built upon previous expenditure and estimated additional development. It is usual to give the last year's estimate with the actual expenditure and the estimated expenditure under consideration, with notes as to increase or decrease in the sum suggested.

SPECIAL RATING

Although the Act does not state that the concurrence of the local council concerned must be obtained before a special levy is made upon a township, and it has been ruled that the formal consent is superfluous, counties generally seem to have taken the line that it is at least courteous and conducive to future harmonious working to obtain the consent of individual councils before levying a special rate. It is, however, always necessary to impress upon the localities that they have no powers except those of recommendation, that the county is the library authority, and anything they suggest is subject to the ratification of the county authority ;

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also that the locality as such has no spending powers, and all accounts must be sent to the county authority for payment.

The following is a suggested draft of a circular giving the possibilities of special and general rates, together with a covering letter and form to be filled in by the locality concerned:

Circular 1.

COUNTY COUNCIL OF NO NAME

COUNTY PUBLIC LIBRARY

Outline of the Procedure to be adopted where Local Councils desire to extend the Public Library Service within their Areas by means of Special Rating

A. STANDARD LIBRARY SERVICE PROVIDED FROM COUNTY RATE

The standard library service maintained by the flat rate levied on the whole of the No Name Library Area provides for the following facilities, namely:

1. The supply to centres of a lending book stock, exchanged or renewed at frequent intervals.
2. The supply of student books and general works for more serious reading, by post "on demand," carriage paid one way.
3. Some parts of equipment, such as card trays and date stamps. For the time being all shelving must be purchased from a special rate.
4. All postages incurred by the librarian.
5. Printing and stationery, all of which is supplied, upon application, from headquarters.

Local centres are organized under the auspices of the Borough, Urban, or Parish Council, as the case may be, subject to the Local Council making approved arrangements for the housing of the books and for their issue, under the standard service, by voluntary librarians. These centres are housed in Council Offices, Village Institutes and Halls, Miners' Welfare Halls, Schools, or similar public buildings, subject to the approval of the County Authority.

B. EXTENSION OF LIBRARY SERVICE BY MEANS OF SPECIAL RATING

1. Additional facilities, such as those detailed on the attached Form A, may be provided at the request of Local Councils by means of a special rate levied on their areas.

2. Where Local Councils desire to extend the standard service, details should be submitted, together with an estimate of the proposed expenditure on the approved Form A. The proposed schemes may be put into operation immediately the approval of the County Authority has been obtained.

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3. All expenditure on the provision of additional services will be met by the County Council and specially rated on the townships concerned during the financial year following that in which the expenditure is incurred. As accounts fall due for payment, Local Councils should forward them, duly certified by their Clerk, when arrangements will be made for the No Name Treasurer to pay the creditors direct. In no cases should Local Councils defray expenditure out of their own funds.

N.B.

(a) *Salary of Local Librarian.*—The County Council has approved payment to part-time local librarians at a rate not exceeding (xs.) per hour for not more than (Y) hours per week. A part-time assistant local librarian can only be paid where the number of books issued per hour exceeds (c). Where the centre is open for a period exceeding (Y) hours per week the appointment is considered subject to the conditions of that of a full-time librarian, i.e. the librarian must be qualified by approved examination either (a) as a librarian, or (b) to sit for the examinations of the Library Association. Such an appointment must be ratified by the County Authority before the librarian may commence his or her duties.

(b) *Remuneration of Caretakers.*—The County Council has consented to pay from the county flat rate for services of caretakers up to and not exceeding £X per annum at a rate not exceeding yd. per period the centre is open to the public for the issue of books. Should the Local Council, owing to the extended number of opening hours, consider that the caretaker be paid a sum in excess of £X, then the payment will become a special charge upon the township concerned, and the amount suggested should be given as item 6 (c) on the attached Form A.

Covering Letter that could be sent with Form A and Circular 1 to Clerks to the Local Councils each Year in preparation of the Budget Estimates

PUBLIC LIBRARIES ACTS

.....Library Centre.

DEAR SIR,—

I enclose Form A in duplicate, and shall be obliged if you will complete the form giving particulars of the estimated expenditure to be incurred in connection with the above-named County Library Centre during the financial year 193—193—. Kindly return one copy of the form, duly filled in, at an early date.

I also enclose a leaflet giving an outline of the procedure to be adopted where special rating for library purposes is to be incurred. If any query arises as to the allocation of expenditure to special or general rate, kindly communicate with me immediately.

Yours faithfully,

The Library Assistant

COUNTY COUNCIL OF NO NAME

Form A.

PUBLIC LIBRARIES ACTS

Application for the approval of the provision of library facilities for the
.....Library Centre.

Financial Year 19 .

ESTIMATED EXPENDITURE

£ s. d.

A. Capital Expenditure :

1. Library buildings
2. Adaptation of premises, if any
3. Initial equipment (specify)
4. Other capital expenditure

B. Current Expenditure :

1. Library building—service of loan
2. Librarian's salary (see note (a) on attached Circular 1)
3. Equipment :
 - (a) Additional
 - (b) Repairs or alterations to existing equipment
4. Provision of reference books
5. Provision of periodicals, etc.
6. Maintenance :
 - (a) Rent or payment for the use of rooms.
 - (b) Upkeep of premises: repairs, renovations, insurance
 - (c) Caretakers' or Cleaners' remuneration (see note (b) on attached Circular 1)
 - (d) Rates and taxes
7. National Health and Pensions and Unemployment Insurance
8. Any other items (give details)

Total

I hereby certify that at a meeting held on the

the { Parish Meeting
Parish Council
Urban District Council
Borough Council } (strike out the words which do not apply).

authorised this present application for approval of expenditure estimated to be incurred during the financial year.....in connection with the.....
.....Library Centre; the actual expenditure incurred to be specially rated on the township of

Date..... Clerk.

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The Circular 1 and Form A will give an idea of what at the moment is paid from the General County Rate and what from a special rate. Again the Act is very permissive. There is nothing laid down legally, so far as I can trace, to state what services shall be included under A and what under B (see circular 1). It is possible for A to extend whilst B shrinks and vice-versa. In order to secure that a similar service extended to one township from the general or flat rate is not specially rated upon another, it is necessary for the County Authority from time to time to pass resolutions clearly defining whether or no a certain facility shall be granted to all from general rate or only to those who are willing to bear the burden of a special rate. Note (b), "Remuneration to Caretakers," at the end of Circular 1, illustrates how payment for the same service but in different quantities can be and is made from both general and special rate. The general principle underlying the differentiation of services from general and special rates appears to be that all expenditure not basically essential to the initial housing and issue of the books placed at the centre, and therefore not common to all the centres, must be borne by means of a special levy. In other words, a special rate is levied on an area within a county area that is enjoying additional library services of one form or another not enjoyed by every area within the county.

In framing budget estimates, expenditure from the flat rate is all under the one resolution of the County Finance Committee, and before the preliminary presentation to the County Public Libraries Committee, does not need any other covering resolution. On the other hand, so long as County Councils accept the ruling that for library purposes the consent of the local council must be obtained before a special rate is levied, then it will be necessary to obtain the resolution of local councils, together with their estimated expenditure, before presenting an estimate of expenditure from special rates to the County Public Libraries Committee. It is necessary to make application for these resolutions in good time each year, as each one has to be carefully scrutinized, and any estimate which does not fit in with previous resolutions of the County Council modified and corrected, with the consent of the local authority, before it is brought up for confirmation to the County Authority.

Returning to Form A, the following points should be observed:

The first four items under "A"—Capital Expenditure—would in all probability not occur without the County Authority's previous knowledge. No item under this heading should be put forward unless every detail of the building or equipment or whatever was suggested had previously been approved. The County Authority would be in close touch with the locality over any question of building, and the entering of the financial details on this form is only to get the matter on to the proper footing. Under heading B—Current Expenditure—many anomalies arise, and the items must be brought into line.

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B 1, Library Building—Service of Loan.—This figure is a direct outcome of A, and would in all probability be supplied in the first place to the locality by the County Treasurer, so this should not offer much difficulty.

B 2, Librarian's Salary, presents much amusement. Whatever scale has been decided upon by the County Council for part-time librarians must be strictly adhered to, and piteous cries of numerous additional hours put in sorting cards for one hour's issues must not be listened to. Unless carefully watched a centre with a very small average issue will suddenly want to open several hours per week. When looked into it will be found that the purpose of opening is really not to issue books, but to increase the salary of the part-time librarian. A good plan is to write the hours of opening on the back of the form with the maximum salary possible, giving the suggested salary underneath. Whatever action is taken with regard to a suggested salary beyond the maximum should also be noted.

B 3, Equipment.—Usually any suggested expenditure under this heading has previously been the subject of correspondence or visits to the locality. If it has not, and nothing is known with regard to the expenditure, the matter should immediately be taken up with the locality, and the available housing and the necessity for the equipment ascertained.

B 4, Reference Books.—No expenditure under this heading should be allowed unless the County Authority are satisfied with the accommodation provided for reference purposes and the suitability of the librarian to include the duties of reference assistant with those of a local lending librarian. All lists of books bought from special rating must be approved by the County Committee. It is important to remember that the locality must understand that even if the books are bought from a special rate, they are vested in the property of the County Authority, and should the County Library Authority consider that their usefulness has been exhausted at this particular centre, then they can be withdrawn and used elsewhere. It is usual, however, to replace them with books to approximately the same value, or the same number of books. It is a very debatable point whether reference books should even be the subject of a special rate, but in the early stages of development in a county with a small book fund, it is one way of developing in a populous area which should possess a collection of reference books.

B 5, Provision of Periodicals, etc.—The *etc.* is a way of contracting the word newspapers, so that they will be omitted altogether. Counties starting with the bitter experience of the "great unwashed" in municipal newsrooms have a great opportunity of vetoing newspapers on every possible occasion. There are occasions when this is almost an impossibility, such as when a Miners' Welfare Institute presents a library with newsroom complete to the county as a going concern. Even if the Miners' Welfare Institute has handed over all its library facilities to the county because of the expense, it is a little hard to cut out all their newspaper

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provision which they have perhaps made for the last ten or twelve years. The list of periodicals, just as the list of reference books, should receive the approval of the County Authority.

B 6, Maintenance.—Any excessive suggested sum under this heading should promptly become the subject of an enquiry. Item 6 (c) should be carefully scrutinized to see if it is actually in excess of the sum allowed from the general rate to all centres. As all the rooms used as library centres require cleaning, it is necessary to have some scale applicable to all from the general rate.

B 7, Any other items, usually turns out to be cleaning materials. Any suggested item should be looked into for its authenticity.

In addition to presenting the sums put forward on these forms as an estimate of expenditure from the special rate for the year, all the items must be approved by the County Council for each place individually before the expenditure may be incurred. So that a list must be prepared for presentation to the Committee. The best plan is to arrange the centres in alphabetical order, and detail the item of expenditure under each centre heading.

Should a centre fail to return a form in time for the Committee meeting, and you know from previous years that there is likely to be application for recurring expenditure such as librarian's salary and rent, then a provisional estimate should be put forward for the Committee's approval so that payments may be made. It will be necessary to obtain the signed form before the next Committee meeting, so that the provisional approval may be confirmed.

EXPENDITURE

Having secured the County Council's approval to the budget estimates or such part as survives the passage of the various Committees, expenditure can then be incurred under the different headings. Remember that the limits set by previous resolutions bearing on any particular heading must always be observed. In this connexion the peculiarities of the 1888 Local Government Act must particularly be borne in mind. *Section 80, subsection (3)* states that :

Every County Council shall from time to time appoint a finance committee for regulating and controlling the finance of their county; and an order for the payment of a sum out of the county fund, whether on account of capital or income, shall not be made by a county council, except in pursuance of a resolution of the council passed on the recommendation of the finance committee, and (subject to the provisions of this Act respecting the standing joint committee) any costs, debts, or liability exceeding fifty pounds shall not be incurred except upon a resolution of the council passed on an estimate submitted by the finance committee.

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Section 80, subsection (4) further states :

The notice of the meeting at which any resolution for the payment of a sum out of the county fund (otherwise than for ordinary periodical payment), or any resolution for incurring any costs, debt or liability exceeding £50, will be proposed, shall state the amount of the said sum, costs, debt or liability, and for the purpose for which they are to be paid or incurred.

I understand that some County Councils in order to comply with this section simply regard the annual budget as coming within the meaning of this section, and authorize any expenditure coming under any heading approved in the annual budget. Other Councils—and the practice is becoming more common—require that where expenditure is consistently brought to individual Committees for approval, authority for the further expenditure of a specific sum on the same service must be obtained prior to the expenditure. For example, book lists of suggested additions to the library are submitted to the Committee for approval. Owing to the infrequency of County Library Committee meetings, often only once in three months, books are purchased by the librarian, and the list of books purchased submitted for formal approval. Owing to Section 80 of the 1888 Local Government Act, the Finance Committee can demand that the Public Libraries Committee pass a resolution at each meeting stating how much book money may be spent before the next meeting of the Committee. This must receive the approval of the County Finance Committee. The incidence of Committees with regard to this plays an important part. The County Finance Committee usually meets only once in three months, so that it is necessary to fix the Public Library Sub-Committee meeting prior to the Education Committee, which meets immediately before the Finance Committee, or else it is possible for the expenditure approved by the Library Committee at one meeting to be approved by the Finance Committee a week or so before the next meeting of the Library Sub-Committee, whereby laying expenditure over £50 by the Library Committee open to question.

All the requirements of the County Councils or Local Government and the Public Libraries Acts having been met, it is now essential to decide what form the record of expenditure should take. This resolves itself into a record of accounts. This record should be able to answer several questions, from a library point of view, such as :

- (a) What accounts were received on a certain date ?
- (b) To what estimate headings have these accounts been allocated ?
- (c) What is the amount of the accounts and the details of the items ?
- (d) What amount has at any given date been spent from any one estimate, and what is left to be expended ?
- (e) What amount has been specially rated for any centre ?

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(f) What amount has been spent on a particular facility such as rent at a certain centre ?

(g) What is the usual charge for a particular purchase such as closed shelving ?

(b) What is there left to spend from the Carnegie Grant ?

(i) On what has the Carnegie Grant been spent ?

From the Treasurer's point of view the library accounts appear to be required to answer anything which he omits. These omissions vary in nature from time to time and in frequency.

I have found that the four different types of entry given below will answer all the queries (a)–(i). Experience alone will show what the Treasurer will require. In my own case I find that the addition of his voucher number in every entry will enable me to trace all his wandering half-crowns that he appears to have specially rated but cannot quite tell where.

It should be realized that each entry is only the heading for the sheet, *i.e.* that there are given headings for four sheets.

The first entry is as it states, a chronological entry according to date of receipt. In column 3 the lump sum added to each estimate heading from that particular account such as

Bookbinding	£100 0s. 0d.
Printing and Stationery	£20 6s. 4d.

is entered.

In the next column would be entered the order number of the order on which the goods were ordered. I find it useful also to enter on the actual copy of the order kept in the library the price and date of the account. In this way overdue accounts easily proclaim themselves. The next column, "Form Number," is an alternative to the Library Order Number, and is used for such items as claims for caretaker's remuneration, postage expenditure by local librarians, and local librarian's salary. Every claim for any of these should be made on the approved form.

The following particulars should be asked for on the local librarian's salary claim form :

(1) Name of Library Centre. (2) Date of quarter or month, as the case may be, for which the salary is claimed.

(a) Name of Librarian.

(b) Address to which remittances are to be sent.

(c) Rate of salary per annum.

(d) Periods of absence (if any) through illness or disablement.

(e) Amount of salary now claimed.

(f) National Health Insurance Benefit. Rate of benefit and amount of benefit received.

(g) Remarks.

**A. CHRONOLOGICAL ENTRY OF ALL ACCOUNTS ACCORDING TO DATE OF RECEIPT
YEAR 193 193 .**

Date Account received.	Date of Account.	Analysis under Order Estimate Headings.	Library Order Number.	Form Number.	Name of Centre.	Vendor.	Details of Account.	Total Amount of Account. £ s. d.	Apportionment.		
									Carnegie Grant. £ s. d.	General Rate. £ s. d.	Special Rate. £ s. d.

B. DETAILS OF EXPENDITURE UNDER EACH HEADING OF THE GENERAL RATE BUDGET ESTIMATES
*N.B.—(a) The residue of estimate can be inserted in red ink between the items in the general rate column.
 (b) Expenditure of the same nature, to be paid for from Carnegie Grant or Special Rate, can also be entered, but will not affect the residue of the Budget Estimate.*

General Rate Estimate Heading. Amount of Estimate for the Year 193 193 £

Date Account received.	Date of Account.	Library Order Number.	Form Number.	Name of Centre.	Vendor.	Details of Account.	Total Amount of Account. £ s. d.	Apportionment.		
								Carnegie Grant. £ s. d.	General Rate. £ s. d.	Special Rate. £ s. d.

CENTRE OR BRANCH

N.B.—Residue of estimate can be shown under each heading as in B.

[illegible][illegible]

D. SUMMARY OF EXPENDITURE FROM CARNEGIE GRANTS

N.B.—Residue of grant can be shown as in B and C.

Amount of the Grant, 193-193 £.....

Carnegie Grant.

[illegible]

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(b) Signature of Librarian. *Date.*

(i) Signature of Clerk to Local Council.
Date.

with any additional note relating to the date of the month or quarter when the form should be sent in. For purposes of the National Health Insurance Acts it is essential to have a record of the following particulars relating to all local librarians.

(1) Name.

(2) Address.

(3) Age.

(4) Nature of any other occupation or employment.

(5) Whether or not the librarian is an insured person under the National Health and Pensions Insurance Acts in respect of (4).

The form for claim of caretaker's remuneration should make provision for the insertion of the date when the premises were open for the issue of books, the signature of the caretaker and his address, also a line for the counter-signature of the librarian. Continuing with the chronological entries, the next three columns explain themselves. Under the Apportionment the cost of each item should be placed in its respective column, and the total amount of the account given as the sum of all these entries. Should there be a grant from Education funds a column should be added under Apportionment for Education.

Entry B.—Each estimate heading should be given a sheet or as many sheets as it requires to itself, and then arranged alphabetically according to estimate headings. All expenditure of a similar nature is entered on these sheets irrespective of whether it is to be paid from flat rate; then question (g)—What is the usual charge for a particular commodity?—is easily answered, whatever the source of the income out of which it was purchased. This question is a very frequent and important one. This entry should always proclaim the state of the exchequer by the residue of the estimate.

Entry C.—These headings, as you will have probably realized, are an exact copy of the headings on Form A, and the entry is designed to show the state of the expenditure and the Committee's approval with regard to special rating at a particular centre. It may probably be found necessary to keep a record of the total expenditure from special rating under each of the separate headings. This could be done by a further entry similar to entry B, but arranged according to the Special Rate Estimate headings instead of General Rate Estimate headings.

Entry D.—*Carnegie Grants.*—Attached to most grants are conditions that it should only be spent on such or such facilities. The terms of that grant would determine the headings of the columns under Apportionment. Should there be a grant from the Education Committee, a record of that expenditure could be kept in a similar way as the Carnegie Grant.

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Other forms of entries may suggest themselves, but within the compass of practical utility the number of entries should be kept as low as possible. The headings I have given are not rigid. Every county has to adapt its column headings to its own requirements, which boils down very often to the method of county purchase, that is, whether direct from the sellers or through a County Supplies Department, and to the methods of payment adopted by the County Treasurer.

Audit.—Section 4, subsection 3 of the 1919 Public Libraries Act states that the accounts of the receipt and expenditure under the Public Library Acts of the Council of a county shall be audited in the manner provided by Section 71 of the Local Government Act of 1888. This section states in a long paragraph that the accounts are subject to audit by the district auditors appointed by the Local Government Board.

An introduction to the district auditor is an initial introduction to the charm of diplomacy. One is met courteously, turned inside out for information, only to realize that the smoothly worded suggestions are in point of fact curt commands entailing endless work. The pet trail of the moment is stocktaking, but an equally persistent one though not placing such great obligations on the staff is the great anxiety to make the chain of records from the approval of a book by the Committee to the actual receipt of stock record foolproof. This, to those in the habit of buying one to half-a-dozen copies of a book, may seem child's play, but the possibility of three of forty copies of one book bought and paid for by the County Council not being actually accessioned as County Library stock does not seem remote to the auditor, particularly when those copies are bought at different times. The only answer, so far as I can see, is an order-accession book, where the actual order becomes the accession entry and the price paid is a copy of the actual account passed forward for payment.

Balance Sheet of Annual Income and Expenditure.—At the financial year end, on 31st March, it is necessary to assemble all the various records together and make out a balance sheet of income and expenditure. Whatever may be one's private opinion upon the matter, the Treasurer has the last word with regard to the actual figures given in the balance sheet. So that as far as possible it is wise to work harmoniously with him throughout the year. Should he be inclined to charge all the postage on book parcels to transport, persuade him that in your opinion the expenditure really would be better under the postage estimate, particularly if you have framed your postage estimate with a view to including parcel postage. It is essential that parcels should be included in that estimate, or the balance of your budget estimate is completely upset. Many similar points frequently arise, and the necessity for constant contact with the section of the Treasurer's Department dealing with the allocation of library accounts is vital. With regard to income one is completely in the Treasurer's hands, but it is possible to rest with an easy con-

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science, because it is his job and becoming more so with the growing practice of compelling all payments to be made to the County Treasurer direct. At the time the annual financial statement is presented to the Committee you will already be deeply involved in the spending of the next year's money.

VALUATIONS

By T. E. CALLANDER

LIBRARY bulletins may be divided into two main classes. There are the bulletins whose editors believe that all books added to the library should be included in their publications, and further, that every entry shall have an "annotation." And there are the bulletins compiled by librarians who believe that they should be devoted to a conscious attempt to induce a taste for significant books. These bulletins contain short lists, reject any tendency towards bibliographical forms of entry, and make sparing use of annotation. They exist at present only in the imaginations of the hierarchy which from time to time has contributed *Valuations* to these pages. Stanley Snaith initiated a minor crusade to rescue the library bulletin from the hands of Eratosthenes and his friends. Frank Gardner continued the fight. I here declare a truce until time and the 1922 Superannuation Act have completed their work of mercy.

After three years' work as Editor of THE LIBRARY ASSISTANT, during which scarcely a number has appeared without some attempt at constructive criticism of library publicity matter, I find the net result to be that the Croydon and Burnley bulletins have got new covers, neither of them really pleasing. Fulham annotates Walter Wilkinson's *Sussex peep-show* as "Wanderings in Sussex with a puppet-show," lists Trotsky's *History of the Russian revolution* with a note confined to the individual subtitles of the three volumes, and three times opens an annotation with the words "Author is . . ."

Burnley publishes an article on W. W. Jacobs and a seven-page list of art books contained in the Reference library. I am a bonny fighter, but I know when to give in. Were it not for Ipswich and Chesterfield, whose bulletins are at least readable, I should be inclined to list all the readers' guides sent to me at the head of this page, to sum them up in one terse and pregnant phrase, and to retire to a nunnery. In future, I shall notice in these pages only those bulletins which seem to be the product of something more than routine plus a complete unawareness of the opportunities of public libraries.

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Annual Reports.

Burnley, during 1932-3, issued 963,988 volumes at a total cost of £10,799; bound, withdrew, and replaced various portions of its stock; arranged lectures on Tristan da Cunha, Equatorial Africa, and allied subjects; co-operated with other libraries; published three numbers of the *Library journal*, and held wireless discussion classes which were fairly well attended.

Chesterfield issued 427,610 books to 18,589 borrowers at a total cost of £3,470, co-operated, lectured, worked with children, and rearranged its fiction. This rearrangement and its results are so interesting that I feel justified in quoting in full the section of the report which describes it.

"*Arrangement of Fiction.*—Last year it was decided to alter the arrangement of fiction. Instead of the books being arranged in one alphabetical sequence they were classified under the following headings:

"Adventure and Mystery; Standard Authors; Romances; Humour; War Books; Historical Novels.

"This was done in order to assist the majority of readers who wander round the shelves looking for a definite type of book, e.g. a 'Love story' or a 'Mystery.' It has been found in practice that this new arrangement has speeded up the Library service, and may account in no small measure for the ease with which we have dealt with our increased issues. An interesting phase of this new arrangement of fiction is that we have been able roughly to classify the fiction tastes of our readers. An analysis of the fiction issues for a period of six months revealed the fact that a fairly constant percentage obtained in the various classes. The following figures show the results of the analysis, and should be helpful in attaining a balanced fiction stock:

"Adventure and Mystery, 51 per cent.; Standard Authors, 6 per cent.; Romances, 34 per cent.; Humour, 4 per cent.; War Books, 2 per cent.; Historical Novels, 3 per cent."

This paragraph disquiets me. It is, of course, nothing new. Probably, if similar counts were made in a hundred public libraries all over the country, the results would show no perceptible differences. But I cannot find in the *Chesterfield report* any indication that Mr. Jackson is uneasy because his fiction issue is, on his own showing, 85 per cent. tripe. Rather, unless I misread him, he intends that his future purchases of books shall in some way reflect these figures. In the opening paragraph of his report Mr. Jackson comments on the increase in light reading, and remarks that "if, as seems probable, the public library service has been able to assist the unemployed of the Borough, it is just another instance of the valuable service the public library renders." I wonder if it is. I am, as ever,

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reluctant to enter into controversy and will content myself with quoting, by way of contrast, two paragraphs from the *Fulham annual report, 1932-3*. The first:

"'Education for Leisure.'—The public library is likely to assume an ever-increasing importance in the life of the community. For good or ill, it is evident that working hours are certain to be reduced very considerably during the next ten years, and the problem of what people are to do with their leisure is now receiving earnest attention from educationists, notably Prof. L. P. Jacks. In the past the 'leisure' hours have been regarded as an interlude between work and sleep—a period of relaxation for a tired body. In the future this period will be so lengthened as to demand conscious planning on the part of the individual. The 'amusement industry' of the country will no doubt make much of its opportunity. More time is likely to be spent listening to wireless programmes. But in spite of such counter-attractions, it is probable that the reading habit will become much more general. Already the circulation of light fiction by commercial undertakings is a profitable field which is rapidly being extended. But in the cultural field opportunities will present themselves, and the public library must be ready to meet fresh demands. In the words of the President of the Board of Education, 'The Public Library is an essential complement of any system of State education.'

"If a cultured, educated democracy be desired, the public library must be regarded as something more than a 'luxury-department,' and a supply of good books will come to be accepted as an amenity of modern civilization, as essential as a supply of pure water and cheap electricity."

And the second:

"A count of the books in circulation on a given day each year reveals a considerable decline (1,081) in the circulation of works of fiction. The reason is not far to seek. During the year several private circulating libraries have been opened in the Borough, which provide an extensive service of light fiction. The Committee will make no attempt to compete with the commercial circulating library, taking the view that the more it is relieved of the necessity for providing light fiction the more it will be able to concentrate its resources on books of a higher cultural value."

It is obvious that between Mr. Creed and Mr. Jackson there is a great gulf fixed. Mr. Jackson believes that a large section of the public, mainly unemployed, needs light fiction, and that he performs a definitely useful service in providing it. Mr. Creed believes that the reader of light fiction can better be served elsewhere, and that the time has come when the public library must face up to its task of relating increased leisure to planned cultural activity. A discussion of the problem is overdue and, with the permission of the Editor, I suggest that it take place in *THE LIBRARY ASSISTANT*. (This fight is free, and a hearty welcome is extended to all.)

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Books of the month : Simpkin Marshall, Ltd., June.

I conceive my function as being informative, as well as critical, and I mention this periodical, not so much as a subject for discussion, as a periodical which library assistants ought to see and possibly do not. Besides containing descriptive reviews of outstanding books, it also contains a complete list of the month's output, which is useful for those who have not continual access to *Whitaker*. Its nominal price is threepence, but your bookseller probably distributes it gratis.

It is, too, a pleasant piece of printing, with a decent cover and a well-planned format. As an expert in the use of dust jackets (a pleasing arrangement of them on a notice board outside the library is a more effective enticement than a million circulars), I particularly like the way in which photographs of them are used to embellish the reviews.

The reviews, of course, are chiefly laudatory, as is to be expected in a frank piece of bookselling publicity, but they are no worse than most of the reviews we get nowadays, and they are better than some. The main reviewers are evidently given a fairly free hand, and while they do not fall on anything hip and thigh, they are not slow to notice defects. There is, too, a pleasant absence of the higher foolishness—that adjectival clucking which portends the arrival of yet another masterpiece.



THE DIVISIONS

EASTERN DIVISION

A MEETING of the Division was held at Lowestoft on Wednesday, 31st May, under the chairmanship of Mr. L. Chubb, F.L.A., Chief Librarian of Ipswich.

The afternoon was devoted to a meeting of the newly formed Committee, the general body of members being free to disport themselves upon the beach if they so desired until 4.30 p.m., when tea was generously provided by the Lowestoft staff.

The evening session was occupied by a discussion on the motion "That much of the so-called extension work is wholly outside the sphere of public library activities." The discussion, which was interesting and spirited, was initiated by Mr. B. H. Smith (Ipswich) and Mr. F. Bale (Norwich).

At the close of the discussion the Chairman expressed the sentiments of all members of the Division in tendering the heartiest thanks to Miss K. Durrant, who is soon to retire from the Librarianship of Lowestoft, for the kind interest that

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she has always shown towards the work of the Division since its formation, and in wishing her a long and happy retirement.

The hearty vote of thanks tendered to the Lowestoft staff brought to a close a very enjoyable and interesting meeting.

F. B.

MIDLAND DIVISION

A meeting was held at the Birmingham Library, Margaret Street, Birmingham, on the evening of Thursday, 18th May, 1933, under the auspices of the Joint Committee of the Birmingham & District Branch of the Library Association and the Midland Division of the Association of Assistant Librarians Section. The meeting was the first to be held in strict conformity with the arrangements for joint meetings proposed by the Joint Committee and approved by both bodies some months ago.

The proceedings commenced with a Junior Meeting, under the chairmanship of Mr. H. M. Cashmore (City Librarian, Birmingham), Chairman of the Joint Committee, at which Miss B. L. Brown (Sparkhill Library, Birmingham) read a paper entitled "The Young idea." She pleaded that every library should have some special activity which would differentiate it from its fellows, and suggested, *inter alia*, a music room with a piano, an instructional garden, a kitchen, and a wireless room. While Miss Brown's paper was in the main facetious, and elicited many equally facetious applications of her idea from members of her audience, there was an underlying serious note in her plea to eschew uniformity in library buildings which was not lost on those present.

Formal business of the Division and Branch followed, after which Mr. J. H. Davies (Reference Library, Birmingham) delivered his paper on "Nationalisation: Voluntary co-operation or State control," which he read at the Joint Conference of Branches at Southport, and which has already been reported elsewhere. A vigorous discussion, in which many members took part, concluded the proceedings.

NORTH-EAST DIVISION

PROPOSED ORAL CLASSES FOR THE MAY EXAMINATION, 1934.

Providing a sufficient number of entries are received, it is proposed to arrange local classes in preparation for the May examinations, 1934.

The classes will commence in October 1933, and will consist of from 10 to 12 lessons of about 1 hour each.

The courses, fees charged, and tutors as at present arranged, will be as follows:

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Elementary Course . . .	£1 11s. 6d.	Tutor: Miss W. C. Donkin, F.L.A.
Intermediate Course . . .	£2 2s.	
Advanced Cataloguing only . . .	£1 5s.	Tutor: Mr. E. Patterson, A.L.A.
Advanced Classification only . . .	£1 5s.	Tutor: Mr. J. D. Reynolds, A.L.A.
<i>Final Course :</i>		
Literary History . . .	£1 11s. 6d.	Tutor: Mr. A. Rennie.
Bibliography . . .	£2 2s.	Tutor: Mr. E. Pearson, F.L.A.
Advanced Library Administration . . .	£2 2s.	Tutor: Mr. W. E. Hurford, A.L.A. (in conjunction with other Lecturers to be arranged).

Intending Students are asked to communicate with the Hon. Educational Secretary:

MR. E. PATTERSON, A.L.A.,
ARMSTRONG COLLEGE LIBRARY,
NEWCASTLE-UPON-TYNE.

not later than 30th September, 1933.



COUNCIL NOTES

THE Committees of the Council for the current year are as follows:

Finance and General Purposes.—Mr. A. T. Austing (*Chairman*); Miss M. L. Coatsworth; Messrs. R. Cooper, S. A. Firth, G. P. Jones, J. Revie, and A. R. Hewitt (*Hon. Secretary*).

Education and Library (formerly *Courses Sub-Committee*).—Mr. F. Seymour Smith (*Chairman*); Miss E. Gerard; Messrs. J. Revie, H. Sargeant, V. Woods, and S. W. Martin (*Hon. Secretary*).

Programme (formerly *Education and Library*).—Mr. B. Oliph Smith (*Chairman*); Messrs. S. W. Martin, W. A. Munford, and W. C. Pugsley (*Hon. Secretary*).

Press and Publications.—Mr. T. E. Callander (*Chairman*); Messrs. A. T. Austing, W. A. Munford, W. B. Stevenson, and F. M. Gardner (*Hon. Secretary*). Other vacancies to be filled.

Forward Policy.—Mr. S. A. Firth (*Chairman*); all Divisional Representatives; Messrs. Pugsley, Oliph Smith, and Seymour Smith (*Hon. Secretary*).

The Benevolent Fund Sub-Committee of the Finance Committee comprises Mr. G. P. Jones (*Chairman*); Messrs. R. Cooper, and A. R. Hewitt (*Hon.*

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Secretary); and Mr. W. B. Thorne as a co-opted member. The Officers of the Section are *ex officio* members of all the above.

Vacancy on Council.—In consequence of the election of Mr. F. M. Gardner as Honorary Editor, there is a casual vacancy on the non-London side of the Council. Nominations must reach the Hon. Secretary, Central Library, Hendon, N.W.4, not later than Saturday, 30th September. The election will take place by show of hands at the November meeting, in accordance with the Rules.

APPOINTMENTS VACANT

SOUTH-EASTERN REGIONAL LIBRARY BUREAU

Applications are invited for the position of EDITOR of the South-Eastern Regional Library Union Catalogue at a salary of £300 per annum.

The appointment will be a temporary one for three years. The person appointed will be responsible for the compilation of the union author catalogue of the non-fiction books in the public libraries of South-Eastern England. Applicants should be good organisers and experienced cataloguers, and must be Fellows or Associates of the Library Association.

The Committee also require THREE TEMPORARY ASSISTANTS who have a knowledge of typewriting and cataloguing. Salary, £150 per annum.

Further particulars may be obtained from the Hon. Secretary on receipt of a stamped addressed envelope. Applications, which should be in the candidate's own handwriting, accompanied by copies of not more than three testimonials, should reach the Hon. Secretary, South-Eastern Regional Library Bureau, National Central Library, Malet Place, W.C.1, not later than 30th September.

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